

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

|   |   |                       |
|---|---|-----------------------|
| UNITED STATES OF AMERICA,                             | ) |                       |
|   | ) | Civil No. 11-cv-11221 |
| Plaintiff,  | ) |                       |
| v.  | ) | Judge Avern Cohn      |
|   | ) |                       |
| LEO H. BIBIN, JR., <i>individually and in his</i>     | ) |                       |
| <i>capacity as the personal representative of the</i> | ) |                       |
| <i>Estate of Diane C. Vizzaccero</i> , JOAN A. BIBIN, | ) |                       |
| PAUL HUNT, ROBERT McCRACKEN,                          | ) |                       |
| BRIGITTE McCRACKEN, CJW, L.L.C., and                  | ) |                       |
| the MACOMB COUNTY TREASURER,                          | ) |                       |
|   | ) |                       |
| Defendants.   | ) |                       |

**FINAL JUDGMENT**

This matter having come before this Court upon the Plaintiff United States of America's motion for summary judgment, and the United States having shown good cause, this Court hereby GRANTS the motion.

Accordingly, it is ORDERED that pursuant to 26 U.S.C. § 6321, federal tax liens associated with the unpaid federal trust fund assessments against Mr. Bibin for the periods ending 12/31/02, 3/31/03, 6/30/03, 9/30/03, 12/31/03, 9/30/04, and 12/31/04, 3/31/05, 6/30/05, and 12/31/05 arose and attached to all of Mr. Bibin's property and rights to property, including his interest in:

(1) real property located at 23215 Hoover, Warren, Michigan, (the "Hoover Property"), which is legally described as:

Lots 25 and 26, Supervisor's Plat of Jacobs Farm, as recorded in Liber 24, page 4 of Plats, Macomb County Records.

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(2) the real property located at 39712 Duluth, Harrison Township, Michigan (the "39712

Duluth Property”), which is legally described as:

Part of Lot 90, CLINTON RIVERSIDE SUBDIVISION, according to the plat thereof as recorded in liber 4, page 95 of Plats, Macomb County Records, described as follows: Commencing at the southwest corner of Lot 93; thence south 13 degrees 57 minutes 30 seconds east 150.50 feet to the point of beginning; thence north 76 degrees 02 minutes 30 seconds east 119.56 feet; thence south 13 degrees 57 minutes 30 seconds east 61.78 feet; thence south 42 degrees 34 minutes west 130.30 feet; thence along a curve to the right with 7.17 foot radius and long chord bearing north 75 degrees 41 minutes 15 seconds west 12.63 feet; thence north 13 degrees 57 minutes 30 seconds west 127.50 feet to the point of beginning.

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(3) the real property located at Duluth, Harrison Township, Michigan (the “Duluth Property”), which is legally described as follows:

Parcel B. A part of Lot 90 and 91, Clinton Riverside Subdivision, Harrison Township, Michigan as recorded in Liber 4, Page 95 of Plats, Macomb County Records, as follows: beginning at a point in the West line of Lot 90 (East line of Duluth Road 60.0 feet wide) measured South 13 degrees 57 minutes 30 seconds East 80.50 feet from the Northwest Corner of Lot 92, thence North 76 degrees 02 minutes 30 seconds East 144.48 feet; thence South 05 degrees 38 minutes 20 seconds West 119.56 feet to the point in the West line of Lot 90; thence North 13 degrees 57 minutes 30 seconds West 70.0 feet to the point of beginning.

Tax Item No. 17-12-17-301-024

It is FURTHER ORDERED that those liens are foreclosed, and that the Hoover Property, the 39712 Duluth Property, and the Duluth Property shall be sold by an officer of this court, free and clear of all rights, titles, claims and interests of all of the parties to this action, and,

It is FURTHER ORDERED that the proceeds of the sale of the Real Property shall be distributed as follows:

- (1) First to pay the reasonable and necessary costs of sale, and any local real estate taxes due and owing to the Macomb County Treasurer;
- (2) Second to the United States of America, in the amount necessary to full satisfy its judgment against Mr. Bibin for federal trust fund assessments in the related case *United*

*States v. Bibin*, Case No. 09-cv-13388 (E.D. Mich);

(3) Finally, any remaining sale proceeds shall be distributed to Leo H. Bibin, Jr.

It is FURTHER ORDERED that Joan A. Bibin, Paul Hunt, Robert McCracken, Brigitte McCracken, CJW, L.L.C., and the Estate of Diane C. Vizzaccero, have no interest in the Hoover, 39712 Duluth, and Duluth Properties, or in the proceeds from any sale of those properties.

**IT IS SO ORDERED, ADJUDGED AND DECREED.**

S/Avern Cohn  
AVERN COHN  
UNITED STATES DISTRICT JUDGE

Dated: December 22, 2011

I hereby certify that a copy of the foregoing document was mailed to the attorneys of record and Leo H. Bibin, Jr. , 23215 Hoover, Warren, MI 48089 on this date, December 22, 2011, by electronic and/or ordinary mail.

S/Julie Owens  
Case Manager, (313) 234-5160